



May 12, 2006

Linda V. Maloney
Truro Assessors Office
P.O. Box 2012
Truro, MA 02666

Re: Inspection of Properties
Our File No. 2006-164

Dear Ms. Maloney:

You inquired about the ability of the assessors to inspect property to obtain or verify physical characteristics for valuation purposes.

As you are aware, there is both a statutory and constitutional requirement for property to be assessed at full and fair cash value. All appraisers require an accurate property description in order to arrive at a valid analysis of sales and other market information. This will ensure that comparable parcels are treated equitably when valuations are being prepared. However, a board of assessors does not have the statutory authority to inspect property for assessment purposes without the consent of the owner. Consequently, some degree of cooperation from taxpayers is essential in the valuation process.

In the pre-assessment stage, the assessors under Chapter 59 Section 38D may request the owner or lessee to make a written return under oath within sixty days to determine the parcel's fair cash value. Failure to respond can result in a \$50 penalty and the loss of abatement rights. If the taxpayer does make a written return, the assessors pursuant to Chapter 59 Section 38E may require the taxpayer to answer questions under oath about the information provided.

If a taxpayer files an abatement application to contest his assessment, Chapter 59 Section 61A requires the taxpayer, upon request, to exhibit the property to the assessors and furnish written information under oath so as to determine the fair cash valuation. Noncompliance by the taxpayer will bar him from any statutory appeal unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith.

As a general matter, most taxpayers permit the assessors to inspect the parcel and also respond to information requests. If there is an uncooperative taxpayer or lessee, the assessors have some statutory remedies to secure the needed information.

We hope this information proves helpful.

Very truly yours,

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/JFC